

# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #9 FROK 11 PARTITIONED	Rate Element Name #10 FRSN01 PARTITIONED	Rate Element Name #11 GLDL11 PARTITIONED	Rate Element Name #12 GRDN01 PARTITIONED
1 TOTAL INVESTMENT: List Plant & Equip.	\$42,103.65	\$39,143.93	\$42,052.89	\$41,225.33
2 Land - Account 2111 - No Depreciation	\$3,103.65	\$143.93	\$3,052.89	\$2,225.33
3 Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00	\$39,000.00
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	\$1,430.10	\$1,294.67	\$1,427.77	\$1,389.91
14 DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00	\$1,131.00
15 COST OF MONEY (\$ Amount)	\$3,614.33	\$3,272.06	\$3,608.46	\$3,512.76
16 COST OF MONEY (Percentage)	8.58%	8.36%	8.58%	8.52%
17 FEDERAL INCOME TAX	\$1,122.63	\$1,016.32	\$1,120.80	\$1,091.08
18 STATE AND LOCAL INCOME TAX	\$307.47	\$278.35	\$306.97	\$298.83
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02	\$298.02
22 ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99	\$783.99
23 Sales - Account 6612	\$72.86	\$72.86	\$72.86	\$72.86
24 Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53	\$0.53
25 Product Management - Account 6611	\$38.72	\$38.72	\$38.72	\$38.72
26 Customer Service - Account 6623	\$98.38	\$98.38	\$98.38	\$98.38
27 Operator Service - Account 6621	\$7.83	\$7.83	\$7.83	\$7.83
28 Number Service - Account 6622	\$43.37	\$43.37	\$43.37	\$43.37
29 Accounting - Account 6721	\$11.66	\$11.66	\$11.66	\$11.66
30 Human Resources - Account 6723	\$27.20	\$27.20	\$27.20	\$27.20
31 Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37	\$0.37
32 Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55	\$56.55
33 Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34	\$13.34
34 Network Administration - Account 6532	\$29.02	\$29.02	\$29.02	\$29.02
35 Testing - Account 6533	\$7.72	\$7.72	\$7.72	\$7.72
36 Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40	\$56.40
37 Engineering - Account 6535	\$131.59	\$131.59	\$131.59	\$131.59
38 External Relations - Account 6722	\$8.63	\$8.63	\$8.63	\$8.63
39 Information Management - Account 6724	\$80.81	\$80.81	\$80.81	\$80.81
40 Procurement - Account 6726	\$11.87	\$11.87	\$11.87	\$11.87
41 Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29	\$5.29
42 Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)	(\$11.96)
43 Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)	(\$2.67)
44 Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)	(\$0.38)
45 Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)	(\$8.58)
46 Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)	(\$0.03)
47 Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10	\$92.10
48 Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66	\$6.66
49 Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)	(\$19.94)
50 Official Company Services*	\$26.66	\$26.66	\$26.66	\$26.66
51 ANNUAL COST PER UNIT	\$7,257.44	\$6,779.74	\$7,249.24	\$7,115.68
52 MONTHLY COST PER UNIT	\$604.79	\$564.98	\$604.10	\$592.97
53 MONTHLY RATE PER UNIT	\$633.24	\$593.43	\$632.56	\$621.43
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	1.17	1.19	1.17	1.18
56 RATIO: Rate / Unit Cost	1.05	1.05	1.05	1.05

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #13 HYWR11 PARTITIONED	Rate Element Name #14 IRVN11 PARTITIONED	Rate Element Name #15 LSAN01-03 PARTITIONED	Rate Element Name #16 LSAN07 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$39,321.14	\$41,060.91	\$45,488.54
2	Land - Account 2111 - No Depreciation	\$321.14	\$2,060.91	\$6,488.54
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$1,302.78	\$1,382.38	\$1,584.98
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$3,292.56	\$3,493.75	\$4,005.77
16	COST OF MONEY (Percentage)	8.37%	8.51%	8.81%
17	FEDERAL INCOME TAX	\$1,022.68	\$1,085.17	\$1,244.21
18	STATE AND LOCAL INCOME TAX	\$280.10	\$297.21	\$340.77
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$6,808.35	\$7,089.14	\$7,803.76
52	MONTHLY COST PER UNIT	\$567.36	\$590.76	\$650.31
53	MONTHLY RATE PER UNIT	\$595.81	\$619.21	\$678.77
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	1.19	1.18	1.16
56	RATIO: Rate / Unit Cost	1.05	1.05	1.04

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #17 MTVW11 PARTITIONED	Rate Element Name #18 OKLD03 PARTITIONED	Rate Element Name #19 ORNG14 PARTITIONED	Rate Element Name #20 PLAL02 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$40,585.17	\$40,507.33	\$43,345.16
2	Land - Account 2111 - No Depreciation	\$1,585.17	\$1,507.33	\$4,345.16
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4		\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$1,360.61	\$1,357.05	\$1,486.90
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$3,438.73	\$3,429.73	\$3,757.90
16	COST OF MONEY (Percentage)	8.47%	8.47%	8.61%
17	FEDERAL INCOME TAX	\$1,068.08	\$1,065.28	\$1,167.22
18	STATE AND LOCAL INCOME TAX	\$292.53	\$291.77	\$319.68
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$7,012.35	\$6,999.79	\$7,457.81
52	MONTHLY COST PER UNIT	\$584.36	\$583.32	\$621.48
53	MONTHLY RATE PER UNIT	\$612.82	\$611.77	\$649.94
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	1.18	1.18	1.17
56	RATIO: Rate / Unit Cost	1.05	1.05	1.05

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #21 PLAL12 PARTITIONED	Rate Element Name #22 PLTN13 PARTITIONED	Rate Element Name #23 PSDN11 PARTITIONED	Rate Element Name #24 RILT11 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$45,841.83	\$40,896.74	\$45,352.18
2	Land - Account 2111 - No Depreciation	\$6,841.83	\$1,896.74	\$6,352.18
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4		\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$1,601.14	\$1,374.87	\$1,578.74
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$4,046.63	\$3,474.76	\$3,990.00
16	COST OF MONEY (Percentage)	8.83%	8.50%	8.80%
17	FEDERAL INCOME TAX	\$1,256.89	\$1,079.27	\$1,239.31
18	STATE AND LOCAL INCOME TAX	\$344.25	\$295.60	\$339.43
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 6211	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$7,860.78	\$7,062.64	\$7,781.75
52	MONTHLY COST PER UNIT	\$655.06	\$588.55	\$648.48
53	MONTHLY RATE PER UNIT	\$683.52	\$617.01	\$676.93
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	1.16	1.18	1.16
56	RATIO: Rate / Unit Cost	1.04	1.05	1.04

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #25 SCRM01 PARTITIONED	Rate Element Name #26 SCRM02 PARTITIONED	Rate Element Name #27 SCRM03 PARTITIONED	Rate Element Name #28 SCRM11 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$40,355.38	\$39,819.80	\$39,698.65
2	Land - Account 2111 - No Depreciation	\$1,355.38	\$819.80	\$698.65
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$1,350.10	\$1,325.59	\$1,320.05
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$3,412.16	\$3,350.22	\$3,336.21
16	COST OF MONEY (Percentage)	8.46%	8.41%	8.40%
17	FEDERAL INCOME TAX	\$1,059.83	\$1,040.59	\$1,036.24
18	STATE AND LOCAL INCOME TAX	\$290.27	\$285.00	\$283.81
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Proport Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$6,975.27	\$6,888.82	\$6,869.27
52	MONTHLY COST PER UNIT	\$581.27	\$574.07	\$572.44
53	MONTHLY RATE PER UNIT	\$609.73	\$602.52	\$600.89
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	1.18	1.18	1.18
56	RATIO: Rate / Unit Cost	1.05	1.05	1.05

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #29 SHOK01-04 PARTITIONED	Rate Element Name #30 SLNS01 PARTITIONED	Rate Element Name #31 SNAN01 PARTITIONED	Rate Element Name #32 SNAN11 PARTITIONED
1 TOTAL INVESTMENT: List Plant & Equip.	\$42,792.30	\$40,509.11	\$43,244.47	\$41,412.69
2 Land - Account 2111 - No Depreciation	\$3,792.30	\$1,509.11	\$4,244.47	\$2,412.69
3 Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00	\$39,000.00
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	\$1,461.61	\$1,357.13	\$1,482.30	\$1,398.48
14 DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00	\$1,131.00
15 COST OF MONEY (\$ Amount)	\$3,693.97	\$3,429.94	\$3,746.26	\$3,534.43
16 COST OF MONEY (Percentage)	8.63%	8.47%	8.66%	8.53%
17 FEDERAL INCOME TAX	\$1,147.36	\$1,065.35	\$1,163.61	\$1,097.81
18 STATE AND LOCAL INCOME TAX	\$314.25	\$291.78	\$318.69	\$300.67
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02	\$298.02
22 ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99	\$783.99
23 Sales - Account 6612	\$72.86	\$72.86	\$72.86	\$72.86
24 Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53	\$0.53
25 Product Management - Account 6611	\$38.72	\$38.72	\$38.72	\$38.72
26 Customer Service - Account 6623	\$98.38	\$98.38	\$98.38	\$98.38
27 Operator Service - Account 6621	\$7.83	\$7.83	\$7.83	\$7.83
28 Number Service - Account 6622	\$43.37	\$43.37	\$43.37	\$43.37
29 Accounting - Account 6721	\$11.66	\$11.66	\$11.66	\$11.66
30 Human Resources - Account 6723	\$27.20	\$27.20	\$27.20	\$27.20
31 Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37	\$0.37
32 Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55	\$56.55
33 Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34	\$13.34
34 Network Administration - Account 6532	\$29.02	\$29.02	\$29.02	\$29.02
35 Testing - Account 6533	\$7.72	\$7.72	\$7.72	\$7.72
36 Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40	\$56.40
37 Engineering - Account 6535	\$131.59	\$131.59	\$131.59	\$131.59
38 External Relations - Account 6722	\$8.63	\$8.63	\$8.63	\$8.63
39 Information Management - Account 6724	\$80.81	\$80.81	\$80.81	\$80.81
40 Procurement - Account 6726	\$11.87	\$11.87	\$11.87	\$11.87
41 Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29	\$5.29
42 Analog Electronic Transfers - Account 6211	(\$11.96)	(\$11.96)	(\$11.96)	(\$11.96)
43 Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)	(\$2.67)
44 Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)	(\$0.38)
45 Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)	(\$8.58)
46 Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)	(\$0.03)
47 Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10	\$92.10
48 Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66	\$6.66
49 Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)	(\$19.94)
50 Official Company Services*	\$26.66	\$26.66	\$26.66	\$26.66
51 ANNUAL COST PER UNIT	\$7,368.59	\$7,000.08	\$7,441.57	\$7,145.92
52 MONTHLY COST PER UNIT	\$614.05	\$583.34	\$620.13	\$595.49
53 MONTHLY RATE PER UNIT	\$642.50	\$611.79	\$648.58	\$623.95
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	1.17	1.18	1.17	1.18
56 RATIO: Rate / Unit Cost	1.05	1.05	1.05	1.05

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #33 SNDG01 PARTITIONED	Rate Element Name #34 SNDG02 PARTITIONED	Rate Element Name #35 SNDG03 PARTITIONED	Rate Element Name #36 SNDG15 PARTITIONED
1 TOTAL INVESTMENT: List Plant & Equip.	\$44,297.98	\$42,274.31	\$40,120.42	\$45,013.55
2 Land - Account 2111 - No Depreciation	\$5,297.98	\$3,274.31	\$1,120.42	\$6,013.55
3 Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00	\$39,000.00
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	\$1,530.50	\$1,437.90	\$1,339.35	\$1,563.24
14 DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00	\$1,131.00
15 COST OF MONEY (\$ Amount)	\$3,868.09	\$3,634.07	\$3,384.99	\$3,950.84
16 COST OF MONEY (Percentage)	8.73%	8.60%	8.44%	8.78%
17 FEDERAL INCOME TAX	\$1,201.44	\$1,128.75	\$1,051.39	\$1,227.14
18 STATE AND LOCAL INCOME TAX	\$329.06	\$309.15	\$287.96	\$336.10
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02	\$298.02
22 ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99	\$783.99
23 Sales - Account 6612	\$72.86	\$72.86	\$72.86	\$72.86
24 Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53	\$0.53
25 Product Management - Account 6611	\$38.72	\$38.72	\$38.72	\$38.72
26 Customer Service - Account 6623	\$98.38	\$98.38	\$98.38	\$98.38
27 Operator Service - Account 6621	\$7.83	\$7.83	\$7.83	\$7.83
28 Number Service - Account 6622	\$43.37	\$43.37	\$43.37	\$43.37
29 Accounting - Account 6721	\$11.66	\$11.66	\$11.66	\$11.66
30 Human Resources - Account 6723	\$27.20	\$27.20	\$27.20	\$27.20
31 Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37	\$0.37
32 Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55	\$56.55
33 Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34	\$13.34
34 Network Administration - Account 6532	\$29.02	\$29.02	\$29.02	\$29.02
35 Testing - Account 6533	\$7.72	\$7.72	\$7.72	\$7.72
36 Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40	\$56.40
37 Engineering - Account 6535	\$131.59	\$131.59	\$131.59	\$131.59
38 External Relations - Account 6722	\$8.63	\$8.63	\$8.63	\$8.63
39 Information Management - Account 6724	\$80.81	\$80.81	\$80.81	\$80.81
40 Procurement - Account 6726	\$11.87	\$11.87	\$11.87	\$11.87
41 Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29	\$5.29
42 Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)	(\$11.96)
43 Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)	(\$2.67)
44 Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)	(\$0.38)
45 Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)	(\$8.58)
46 Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)	(\$0.03)
47 Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10	\$92.10
48 Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66	\$6.66
49 Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)	(\$19.94)
50 Official Company Services*	\$26.66	\$26.66	\$26.66	\$26.66
51 ANNUAL COST PER UNIT	\$7,611.60	\$7,284.98	\$6,937.35	\$7,727.09
52 MONTHLY COST PER UNIT	\$634.30	\$607.08	\$578.11	\$643.92
53 MONTHLY RATE PER UNIT	\$662.75	\$635.53	\$606.56	\$672.38
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	1.16	1.17	1.18	1.16
56 RATIO: Rate / Unit Cost	1.04	1.05	1.05	1.04

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #37 SNDG16 PARTITIONED	Rate Element Name #38 SNFC01 PARTITIONED	Rate Element Name #39 SNFC04 PARTITIONED	Rate Element Name #40 SNFC21 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$42,176.71	\$44,412.31	\$42,046.31
2	Land - Account 2111 - No Depreciation	\$3,176.71	\$5,412.31	\$3,046.31
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4		\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$1,433.44	\$1,535.73	\$1,427.47
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$3,622.78	\$3,881.31	\$3,607.70
16	COST OF MONEY (Percentage)	8.59%	8.74%	8.58%
17	FEDERAL INCOME TAX	\$1,125.25	\$1,205.55	\$1,120.56
18	STATE AND LOCAL INCOME TAX	\$308.19	\$330.18	\$306.91
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$7,269.23	\$7,630.05	\$7,248.18
52	MONTHLY COST PER UNIT	\$605.77	\$635.84	\$604.02
53	MONTHLY RATE PER UNIT	\$634.22	\$664.29	\$632.47
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	1.17	1.16	1.17
56	RATIO: Rate / Unit Cost	1.05	1.04	1.05

## NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)



# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #41 SNSJ02 PARTITIONED	Rate Element Name #42 SNSJ12 PARTITIONED	Rate Element Name #43 SNSJ21 PARTITIONED	Rate Element Name #44 SNMT11 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$45,201.85	\$40,544.37	\$43,923.58
2	Land - Account 2111 - No Depreciation	\$6,201.85	\$1,544.37	\$4,923.58
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4		\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$1,571.86	\$1,358.75	\$1,513.37
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$3,972.62	\$3,434.01	\$3,824.80
16	COST OF MONEY (Percentage)	8.79%	8.47%	8.71%
17	FEDERAL INCOME TAX	\$1,233.91	\$1,066.62	\$1,188.00
18	STATE AND LOCAL INCOME TAX	\$337.95	\$292.13	\$325.37
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$7,757.49	\$7,005.77	\$7,551.18
52	MONTHLY COST PER UNIT	\$646.46	\$583.81	\$629.27
53	MONTHLY RATE PER UNIT	\$674.91	\$612.27	\$657.72
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	1.16	1.18	1.17
56	RATIO: Rate / Unit Cost	1.04	1.05	1.05

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

## PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #45 SNRS01 PARTITIONED	Rate Element Name #46 SNTC01 PARTITIONED	Rate Element Name #47 SNVA01 PARTITIONED	Rate Element Name #48 SNVA11 PARTITIONED
1 TOTAL INVESTMENT: List Plant & Equip.	\$40,580.88	\$40,689.23	\$40,417.73	\$41,248.14
2 Land - Account 2111 - No Depreciation	\$1,580.88	\$1,689.23	\$1,417.73	\$2,248.14
3 Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00	\$39,000.00
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	\$1,360.42	\$1,365.38	\$1,352.95	\$1,390.95
14 DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00	\$1,131.00
15 COST OF MONEY (\$ Amount)	\$3,438.24	\$3,450.77	\$3,419.37	\$3,515.40
16 COST OF MONEY (Percentage)	8.47%	8.48%	8.46%	8.52%
17 FEDERAL INCOME TAX	\$1,067.93	\$1,071.82	\$1,062.07	\$1,091.90
18 STATE AND LOCAL INCOME TAX	\$292.49	\$293.56	\$290.88	\$299.05
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02	\$298.02
22 ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99	\$783.99
23 Sales - Account 6612	\$72.86	\$72.86	\$72.86	\$72.86
24 Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53	\$0.53
25 Product Management - Account 6611	\$38.72	\$38.72	\$38.72	\$38.72
26 Customer Service - Account 6623	\$98.38	\$98.38	\$98.38	\$98.38
27 Operator Service - Account 6621	\$7.83	\$7.83	\$7.83	\$7.83
28 Number Service - Account 6622	\$43.37	\$43.37	\$43.37	\$43.37
29 Accounting - Account 6721	\$11.66	\$11.66	\$11.66	\$11.66
30 Human Resources - Account 6723	\$27.20	\$27.20	\$27.20	\$27.20
31 Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37	\$0.37
32 Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55	\$56.55
33 Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34	\$13.34
34 Network Administration - Account 6532	\$29.02	\$29.02	\$29.02	\$29.02
35 Testing - Account 6533	\$7.72	\$7.72	\$7.72	\$7.72
36 Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40	\$56.40
37 Engineering - Account 6535	\$131.59	\$131.59	\$131.59	\$131.59
38 External Relations - Account 6722	\$8.63	\$8.63	\$8.63	\$8.63
39 Information Management - Account 6724	\$80.81	\$80.81	\$80.81	\$80.81
40 Procurement - Account 6726	\$11.87	\$11.87	\$11.87	\$11.87
41 Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29	\$5.29
42 Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)	(\$11.96)
43 Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)	(\$2.67)
44 Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)	(\$0.38)
45 Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)	(\$8.58)
46 Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)	(\$0.03)
47 Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10	\$92.10
48 Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66	\$6.66
49 Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)	(\$19.94)
50 Official Company Services*	\$26.66	\$26.66	\$26.66	\$26.66
51 ANNUAL COST PER UNIT	\$7,011.67	\$7,029.16	\$6,985.33	\$7,119.36
52 MONTHLY COST PER UNIT	\$584.31	\$585.76	\$582.11	\$593.28
53 MONTHLY RATE PER UNIT	\$612.76	\$614.22	\$610.56	\$621.73
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	1.18	1.18	1.18	1.18
56 RATIO: Rate / Unit Cost	1.05	1.05	1.05	1.05

\* NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

# Floor Space Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #49 SKTN01 PARTITIONED	Rate Element Name #50 VNYY02 PARTITIONED	Rate Element Name #51 WLAN01 PARTITIONED	Rate Element Name #52 WNCK11 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$39,284.63	\$42,600.69	\$46,854.53
2	Land - Account 2111 - No Depreciation	\$284.63	\$3,600.69	\$7,854.53
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4		\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$1,301.11	\$1,452.84	\$1,647.48
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$3,288.33	\$3,671.81	\$4,163.74
16	COST OF MONEY (Percentage)	8.37%	8.62%	8.89%
17	FEDERAL INCOME TAX	\$1,021.37	\$1,140.48	\$1,293.27
18	STATE AND LOCAL INCOME TAX	\$279.74	\$312.36	\$354.21
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$6,802.45	\$7,337.66	\$8,024.23
52	MONTHLY COST PER UNIT	\$566.87	\$611.47	\$668.69
53	MONTHLY RATE PER UNIT	\$595.32	\$639.92	\$697.14
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	1.19	1.17	1.16
56	RATIO: Rate / Unit Cost	1.05	1.05	1.04

## NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

## Floor Space Function

Nonrecurring Rate

**RECURRING ONLY - NON-RECURRING FUNCTION NOT APPLICABLE**

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
14	DEPRECIATION EXPENSE	\$	\$	\$
15	COST OF MONEY (\$ Amount)	\$	\$	\$
16	COST OF MONEY (Percentage)	%	%	%
17	FEDERAL INCOME TAX	\$	\$	\$
18	STATE AND LOCAL INCOME TAX	\$	\$	\$
19	OTHER TAX: List Taxes	\$	\$	\$
20	List: Property Tax	\$	\$	\$
21	MAINTENANCE EXPENSE	\$	\$	\$
22	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
23	Sales - Account 6612	\$	\$	\$
24	Product Advertising - Account 6613	\$	\$	\$
25	Product Management - Account 6611	\$	\$	\$
26	Customer Service - Account 6623	\$	\$	\$
27	Operator Service - Account 6621	\$	\$	\$
28	Number Service - Account 6622	\$	\$	\$
29	Accounting - Account 6721	\$	\$	\$
30	Human Resources - Account 6723	\$	\$	\$
31	Motor Vehicle Exp - Account 6112	\$	\$	\$
32	Land and Building Exp - Account 6121*	\$	\$	\$
33	Gen Purpose Computer Exp - Account 612	\$	\$	\$
34	Network Administration - Account 6532	\$	\$	\$
35	Testing - Account 6533	\$	\$	\$
36	Plant Operations Admin - Acct 6534	\$	\$	\$
37	Engineering - Account 6535	\$	\$	\$
38	External Relations - Account 6722	\$	\$	\$
39	Information Management - Account 6724	\$	\$	\$
40	Procurement - Account 6726	\$	\$	\$
41	Other Gen Admin - Account 6728.5	\$	\$	\$
42	Analog Electronic Transfers - Account 621	\$	\$	\$
43	Digital Electronic Transfers - Account 6212	\$	\$	\$
44	Electromechanical Transfers - Account 621	\$	\$	\$
45	Circuit Equipment Transfers - Account 623	\$	\$	\$
46	Underground Cable Transfers - Account 64	\$	\$	\$
47	Property Taxes - Account 7240	\$	\$	\$
48	Other Operating Taxes - Account 7240*	\$	\$	\$
49	Amount Charged Constr. - Account 7340*	\$	\$	\$
50	Official Company Services*	\$	\$	\$
51	ANNUAL COST PER UNIT	\$	\$	\$
52	MONTHLY COST PER UNIT	\$	\$	\$
53	MONTHLY RATE PER UNIT	\$	\$	\$
54	UNIT OF MEASUREMENT			
55	RATIO: Rate / Direct Cost			
56	RATIO: Rate / Unit Cost			

### NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>	<b>ANHM01</b>	<b>217 N. Lemon St., Anaheim</b>		
	(A)	(B)	(C)	SOURCE
<b>Account Number</b>	<b>211100</b>	<b>212100</b>		
<b>Account Description</b>	<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	168,866	168,866		Real Estate Mgmt.
11 Current Investment (Gross)	\$1,419,121	\$50,659,800	\$52,078,921	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$8.40	\$300.00	\$308.40	Ln 11 / Ln 10
13 Book Investment (Gross)	\$428,170	\$22,809,477	\$23,237,647	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.54	\$135.07	\$137.61	Ln 13 / Ln 10
15 Current Inv / Collocator	\$1,092.50	\$39,000.00	\$40,092.50	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$329.62	\$17,559.67	\$17,889.30	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$126.34	\$3,255.42	\$3,381.76	Ln 4 * Ln 15
16 State & Federal Taxes	\$49.99	\$1,288.08	\$1,338.07	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$207.86	\$6,724.98	\$6,932.84	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$577.74	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$606.19	Ln 21 + Ln 23
25 Illustrative Rate			\$606.19	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>BKFD12</b>	<b>1918 M St., Bakersfield</b>		
		(A)	(B)	(C)	SOURCE
Account Number		211100	212100		
Account Description		LAND	BUILDING		
<b>Cost Factors</b>					
1 Net Plant		1.0000	1.0000		Accounted For in RIT
2 FCC RIT		0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT		28.35%	28.35%		1992 Company Study
4 Cost of Money		0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax		0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	0.0290		FCC Factor
7 Repair & Maintenance		0.0000	0.0261		1992 Company Study
8 Administration		0.0659	0.0659		1992 Company Study
9 Overhead		0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage	23,496	23,496			Real Estate Mgmt.
11 Current Investment (Gross)	\$104,082	\$7,048,800	\$7,152,882		Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$4.43	\$300.00	\$304.43		Ln 11 / Ln 10
13 Book Investment (Gross)	\$22,112	\$2,150,293	\$2,172,405		Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$0.94	\$91.52	\$92.46		Ln 13 / Ln 10
15 Current Inv / Collocator	\$575.87	\$39,000.00	\$39,575.87		Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$122.34	\$11,897.26	\$12,019.61		Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$66.60	\$3,255.42	\$3,322.01		Ln 4 * Ln 15
16 State & Federal Taxes	\$26.35	\$1,288.08	\$1,314.43		Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00		Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02		Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99		Avg of 51 COs
20 Total of Direct Cost	\$124.47	\$6,724.98	\$6,849.45		Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$570.79		Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43		Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45		Ln 22 / 12
24 Monthly Full Cost per Collocator			\$599.24		Ln 21 + Ln 23
25 Illustrative Rate			\$599.24		Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		BRBN11	280 E. Palm Ave., Burbank		
		(A)	(B)	(C)	SOURCE
Account Number	211100	212100			
Account Description	LAND	BUILDING			
<b>Cost Factors</b>					
1 Net Plant	1.0000	1.0000			Accounted For in RIT
2 FCC RIT	0.1614	0.1165			1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%			1992 Company Study
4 Cost of Money	0.1156	0.0835			Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330			Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290			FCC Factor
7 Repair & Maintenance	0.0000	0.0261			1992 Company Study
8 Administration	0.0659	0.0659			1992 Company Study
9 Overhead	0.0287	0.0287			1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage	40,184	40,184			Real Estate Mgmt.
11 Current Investment (Gross)	\$1,412,880	\$12,055,200	\$13,468,080		Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$35.16	\$300.00	\$335.16		Ln 11 / Ln 10
13 Book Investment (Gross)	\$21,292	\$2,493,974	\$2,515,266		Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$0.53	\$62.06	\$62.59		Ln 13 / Ln 10
15 Current Inv / Collocator	\$4,570.83	\$39,000.00	\$43,570.83		Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$68.88	\$8,068.30	\$8,137.18		Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$528.59	\$3,255.42	\$3,784.00		Ln 4 * Ln 15
16 State & Federal Taxes	\$209.15	\$1,288.08	\$1,497.23		Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00		Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02		Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99		Avg of 51 COs
20 Total of Direct Cost	\$769.26	\$6,724.98	\$7,494.24		Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$624.52		Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43		Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45		Ln 22 / 12
24 Monthly Full Cost per Collocator			\$652.97		Ln 21 + Ln 23
25 Illustrative Rate			\$652.97		Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		CMTN01	608 E. Compton, Compton		
Account Number	(A)	(B)	(C)	SOURCE	
Account Description	211100 LAND	212100 BUILDING			
<b>Cost Factors</b>					
1 Net Plant	1.0000	1.0000		Accounted For in RIT	
2 FCC RIT	0.1614	0.1165		1992 Company Study	
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study	
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)	
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3	
6 Depreciation	0.0000	0.0290		FCC Factor	
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study	
8 Administration	0.0659	0.0659		1992 Company Study	
9 Overhead	0.0287	0.0287		1992 Company Study	
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b> (Col. A+B)		
10 Assignable Square Footage	98,074	98,074		Real Estate Mgmt.	
11 Current Investment (Gross)	\$1,354,863	\$29,422,200	\$30,777,063	Real Estate Mgmt.	
12 Current Inv/Assign Sq Ft	\$13.81	\$300.00	\$313.81	Ln 11 / Ln 10	
13 Book Investment (Gross)	\$271,606	\$5,354,482	\$5,626,088	Real Estate Mgmt.	
14 Book Inv/Assign Sq Ft	\$2.77	\$54.60	\$57.37	Ln 13 / Ln 10	
15 Current Inv / Collocator	\$1,795.91	\$39,000.00	\$40,795.91	Ln 12 * 130 (See Note)	
16 Book Inv / Collocator	\$360.02	\$7,097.52	\$7,457.55	Ln 14 * 130 (See Note)	
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$207.68	\$3,255.42	\$3,463.10	Ln 4 * Ln 15	
16 State & Federal Taxes	\$82.18	\$1,288.08	\$1,370.26	Ln 5 * Ln 15	
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15	
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs	
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs	
20 Total of Direct Cost	\$321.39	\$6,724.98	\$7,046.37	Sum(Ln 15...Ln 19)	
21 Monthly Direct Cost per Collocator			\$587.20	Ln 20 / 12	
<b>Annual Overhead / Colloc</b>					
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs	
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12	
24 Monthly Full Cost per Collocator			\$615.65	Ln 21 + Ln 23	
25 Illustrative Rate			\$615.65	Ln 24	

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.



## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		CNCR01	1714 Colfax, Concord		
Account Number		(A)	(B)	(C)	SOURCE
Account Description		LAND	BUILDING		
<b>Cost Factors</b>					
1 Net Plant		1.0000	1.0000		Accounted For in RIT
2 FCC RIT		0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT		28.35%	28.35%		1992 Company Study
4 Cost of Money		0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax		0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	0.0290		FCC Factor
7 Repair & Maintenance		0.0000	0.0261		1992 Company Study
8 Administration		0.0659	0.0659		1992 Company Study
9 Overhead		0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b> (Col. A+B)	
10 Assignable Square Footage	70,555	70,555			Real Estate Mgmt.
11 Current Investment (Gross)	\$522,516	\$21,166,500	\$21,689,016		Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$7.41	\$300.00	\$307.41		Ln 11 / Ln 10
13 Book Investment (Gross)	\$216,699	\$6,179,565	\$6,396,264		Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$3.07	\$87.59	\$90.66		Ln 13 / Ln 10
15 Current Inv / Collocator	\$962.75	\$39,000.00	\$39,962.75		Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$399.28	\$11,386.06	\$11,785.34		Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$111.34	\$3,255.42	\$3,366.75		Ln 4 * Ln 15
16 State & Federal Taxes	\$44.05	\$1,288.08	\$1,332.13		Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00		Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02		Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99		Avg of 51 COs
20 Total of Direct Cost	\$186.91	\$6,724.98	\$6,911.90		Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$575.99		Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43		Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45		Ln 22 / 12
24 Monthly Full Cost per Collocator			\$604.44		Ln 21 + Ln 23
25 Illustrative Rate			\$604.44		Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		CNPK01	22012 Van Owen, Canoga Park	
Account Number	(A)	(B)	(C)	SOURCE
Account Description	211100 LAND	212100 BUILDING		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b> (Col. A+B)	
10 Assignable Square Footage	79,067	79,067		Real Estate Mgmt.
11 Current Investment (Gross)	\$3,681,315	\$23,720,100	\$27,401,415	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$46.56	\$300.00	\$346.56	Ln 11 / Ln 10
13 Book Investment (Gross)	\$165,055	\$6,333,261	\$6,498,316	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.09	\$80.10	\$82.19	Ln 13 / Ln 10
15 Current Inv / Collocator	\$6,052.73	\$39,000.00	\$45,052.73	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$271.38	\$10,412.99	\$10,684.37	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$699.96	\$3,255.42	\$3,955.37	Ln 4 * Ln 15
16 State & Federal Taxes	\$276.95	\$1,288.08	\$1,565.04	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$1,008.44	\$6,724.98	\$7,733.42	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$644.45	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$672.90	Ln 21 + Ln 23
25 Illustrative Rate			\$672.90	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>	<b>ELSG12</b>	<b>201 S. Douglas St., El Segundo</b>		
	(A)	(B)	(C)	SOURCE
<b>Account Number</b>	<b>211100</b>	<b>212100</b>		
<b>Account Description</b>	<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	52,759	52,759		Real Estate Mgmt.
11 Current Investment (Gross)	\$754,201	\$15,827,700	\$16,581,901	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$14.30	\$300.00	\$314.30	Ln 11 / Ln 10
13 Book Investment (Gross)	\$212,088	\$2,715,155	\$2,927,243	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$4.02	\$51.46	\$55.48	Ln 13 / Ln 10
15 Current Inv / Collocator	\$1,858.38	\$39,000.00	\$40,858.38	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$522.59	\$6,690.24	\$7,212.83	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$214.91	\$3,255.42	\$3,470.33	Ln 4 * Ln 15
16 State & Federal Taxes	\$85.03	\$1,288.08	\$1,373.12	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$331.47	\$6,724.98	\$7,056.45	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$588.04	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$616.49	Ln 21 + Ln 23
25 Illustrative Rate			\$616.49	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		ELTR11	23011 El Toro, El Toro		
		(A)	(B)	(C)	SOURCE
Account Number	211100	212100			
Account Description	LAND	BUILDING			
Cost Factors					
1 Net Plant	1.0000	1.0000			Accounted For in RIT
2 FCC RIT	0.1614	0.1165			1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%			1992 Company Study
4 Cost of Money	0.1156	0.0835			Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330			Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290			FCC Factor
7 Repair & Maintenance	0.0000	0.0261			1992 Company Study
8 Administration	0.0659	0.0659			1992 Company Study
9 Overhead	0.0287	0.0287			1992 Company Study
CO-SPECIFIC COSTS:			TOTAL		
			(Col. A+B)		
10 Assignable Square Footage	39,544	39,544			Real Estate Mgmt.
11 Current Investment (Gross)	\$532,959	\$11,863,200	\$12,396,159		Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$13.48	\$300.00	\$313.48		Ln 11 / Ln 10
13 Book Investment (Gross)	\$16,133	\$2,763,527	\$2,779,660		Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$0.41	\$69.88	\$70.29		Ln 13 / Ln 10
15 Current Inv / Collocator	\$1,752.09	\$39,000.00	\$40,752.09		Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$53.04	\$9,085.03	\$9,138.07		Ln 14 * 130 (See Note)
Annual Cost per Collocator					
15 Cost of Money	\$202.62	\$3,255.42	\$3,458.03		Ln 4 * Ln 15
16 State & Federal Taxes	\$80.17	\$1,288.08	\$1,368.25		Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00		Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02		Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99		Avg of 51 COs
20 Total of Direct Cost	\$314.31	\$6,724.98	\$7,039.29		Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$586.61		Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43		Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45		Ln 22 / 12
24 Monthly Full Cost per Collocator			\$615.06		Ln 21 + Ln 23
25 Illustrative Rate			\$615.06		Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>	<b>FROK11</b>	<b>7931 California, Fair Oaks</b>		
	(A)	(B)	(C)	SOURCE
<b>Account Number</b>	<b>211100</b>	<b>212100</b>		
<b>Account Description</b>	<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	38,351	38,351		Real Estate Mgmt.
11 Current Investment (Gross)	\$915,600	\$11,505,300	\$12,420,900	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$23.87	\$300.00	\$323.87	Ln 11 / Ln 10
13 Book Investment (Gross)	\$100,630	\$3,026,269	\$3,126,899	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.62	\$78.91	\$81.53	Ln 13 / Ln 10
15 Current Inv / Collocator	\$3,103.65	\$39,000.00	\$42,103.65	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$341.11	\$10,258.27	\$10,599.38	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$358.92	\$3,255.42	\$3,614.33	Ln 4 * Ln 15
16 State & Federal Taxes	\$142.01	\$1,288.08	\$1,430.10	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$532.46	\$6,724.98	\$7,257.44	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$604.79	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$633.24	Ln 21 + Ln 23
25 Illustrative Rate			\$633.24	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		FRSN01	1445-1455 Van Ness, Fresno	
Account Number	(A)	(B)	(C)	SOURCE
Account Description	211100 LAND	212100 BUILDING		
Cost Factors				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
CO-SPECIFIC COSTS:			TOTAL (Col. A+B)	
10 Assignable Square Footage	125,540	125,540		Real Estate Mgmt.
11 Current Investment (Gross)	\$138,994	\$37,662,000	\$37,800,994	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$1.11	\$300.00	\$301.11	Ln 11 / Ln 10
13 Book Investment (Gross)	\$284,264	\$8,485,731	\$8,769,995	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.26	\$67.59	\$69.86	Ln 13 / Ln 10
15 Current Inv / Collocator	\$143.93	\$39,000.00	\$39,143.93	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$294.36	\$8,787.20	\$9,081.56	Ln 14 * 130 (See Note)
Annual Cost per Collocator				
15 Cost of Money	\$16.64	\$3,255.42	\$3,272.06	Ln 4 * Ln 15
16 State & Federal Taxes	\$6.59	\$1,288.08	\$1,294.67	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$54.76	\$6,724.98	\$6,779.74	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$564.98	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$593.43	Ln 21 + Ln 23
25 Illustrative Rate			\$593.43	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		GLDL11	124 S. Orange, Glendale		
		(A)	(B)	(C)	SOURCE
Account Number	211100		212100		
Account Description	LAND		BUILDING		
<b>Cost Factors</b>					
1 Net Plant	1.0000		1.0000		Accounted For in RIT
2 FCC RIT	0.1614		0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%		28.35%		1992 Company Study
4 Cost of Money	0.1156		0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458		0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000		0.0290		FCC Factor
7 Repair & Maintenance	0.0000		0.0261		1992 Company Study
8 Administration	0.0659		0.0659		1992 Company Study
9 Overhead	0.0287		0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage	55,715		55,715		Real Estate Mgmt.
11 Current Investment (Gross)	\$1,308,400		\$16,714,500	\$18,022,900	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$23.48		\$300.00	\$323.48	Ln 11 / Ln 10
13 Book Investment (Gross)	\$16,482		\$3,152,487	\$3,168,969	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$0.30		\$56.58	\$56.88	Ln 13 / Ln 10
15 Current Inv / Collocator	\$3,052.89		\$39,000.00	\$42,052.89	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$38.46		\$7,355.71	\$7,394.17	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$353.05		\$3,255.42	\$3,608.46	Ln 4 * Ln 15
16 State & Federal Taxes	\$139.69		\$1,288.08	\$1,427.77	Ln 5 * Ln 15
17 Depreciation	\$0.00		\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00		\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53		\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$524.26		\$6,724.98	\$7,249.24	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator				\$604.10	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73		\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator				\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator				\$632.56	Ln 21 + Ln 23
25 Illustrative Rate				\$632.56	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## 93-162 WORKPAPERS

## FLOOR SPACE FUNCTION

## Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		GRDN01	16208 S. Vermont, Gardena	
	(A)	(B)	(C)	SOURCE
Account Number	211100	212100		
Account Description	LAND	BUILDING		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	76,268	76,268		Real Estate Mgmt.
11 Current Investment (Gross)	\$1,305,550	\$22,880,400	\$24,185,950	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$17.12	\$300.00	\$317.12	Ln 11 / Ln 10
13 Book Investment (Gross)	\$220,276	\$5,963,964	\$6,184,240	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.89	\$78.20	\$81.09	Ln 13 / Ln 10
15 Current Inv / Collocator	\$2,225.33	\$39,000.00	\$41,225.33	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$375.46	\$10,165.67	\$10,541.13	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$257.34	\$3,255.42	\$3,512.76	Ln 4 * Ln 15
16 State & Federal Taxes	\$101.82	\$1,288.08	\$1,389.91	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$390.69	\$6,724.98	\$7,115.68	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$592.97	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$621.43	Ln 21 + Ln 23
25 Illustrative Rate			\$621.43	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.



## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>	<b>HYWR11</b>	<b>1880 Depot Ct., Hayward</b>		
	(A)	(B)	(C)	SOURCE
<b>Account Number</b>	<b>211100</b>	<b>212100</b>		
<b>Account Description</b>	<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	29,052	29,052		Real Estate Mgmt.
11 Current Investment (Gross)	\$71,768	\$8,715,600	\$8,787,368	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$2.47	\$300.00	\$302.47	Ln 11 / Ln 10
13 Book Investment (Gross)	\$47,577	\$2,416,105	\$2,463,682	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$1.64	\$83.16	\$84.80	Ln 13 / Ln 10
15 Current Inv / Collocator	\$321.14	\$39,000.00	\$39,321.14	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$212.89	\$10,811.43	\$11,024.32	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$37.14	\$3,255.42	\$3,292.56	Ln 4 * Ln 15
16 State & Federal Taxes	\$14.69	\$1,288.08	\$1,302.78	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$83.36	\$6,724.98	\$6,808.34	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$567.36	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$595.81	Ln 21 + Ln 23
25 Illustrative Rate			\$595.81	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.